

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE ALHAMBRA, CALIFORNIA 91803-1331 Telephone: (626) 458-5100 www.ladpw.org

ADDRESS ALL CORRESPONDENCE TO: P.O. BOX 1460 ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE
REFER TO FILE: W-0

February 23, 2006

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Supervisors:

LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-78 (4-145), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2004-27 NEGOTIATED TAX EXCHANGE RESOLUTION SUPERVISORIAL DISTRICT 5 3 VOTES

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

Adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-78 (4-145).

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

We are recommending that your Board adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-78 (4-145), approximately 20.24 acres of vacant land in the City of Lancaster to Los Angeles County Waterworks District No. 40, Antelope Valley.

The Honorable Board of Supervisors February 23, 2006 Page 2

Implementation of Strategic Plan Goals

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito Abatement & Vector Control District, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2006-07.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution.

Adoption of the tax transfer Resolution by your Board will allow Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve with changes, or disapprove the proposal. The tax transfer Resolution has also been approved as to form by County Counsel.

The Honorable Board of Supervisors February 23, 2006 Page 3

<u>IMPACT ON CURRENT SERVICES (OR PROJECTS)</u>

There will be no negative impact on current County services or projects during the performance of the recommended services.

CONCLUSION

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for submittal to LAFCO, and forward one adopted copy of the letter and Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE Director of Public Works

MR:lm BDL2217

Enc.

cc: Chief Administrative Office

County Assessor County Counsel

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District, Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley—East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-78 (4-145) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-78 (4-145) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-78 (4-145).
- 4. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on by the Board of Supervisors of the County of Los Angeles County Waterworks District No. 40	os Angeles as the governing body of the
	VIOLET VARONA-LUKENS Executive Officer of the Board of Supervisors of the County of Los Angeles
	By Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR. County Counsel

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley—East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-78 (4-145) is approved and accepted.
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PASSED, A	APPROVED, AND ADOPTED this g vote:	18th	day of <u>lawu</u>	asy, 2005, by
AYES:	3			
NOES:	0			
ABSENT:	-			
ABSTAIN:	0			
	· . —	Chairp	lerson, Board oncaster Cemete	f Directors
		Lar	icaster Cemete	ry District

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, All the following	PPROVED, AND ADOPTED this vote:	day of Jan., 2006, by
AYES:	5	
NOES:	0	
ABSENT:	0	
ABSTAIN:	6	
		R. Du. Lu
		Chairperson, Board of Trustees Antelope Valley Mosquito
		Abatement & Vector Control

ATTEST:

Page 3 of 3

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this $15 \, \mathrm{th}$ day of $\underline{\mathrm{December}}$, 2005, by the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

ABSENT: Leonard Griffin

Glora L Phillips
Secretary

ABSTAIN:

Chairperson, Board of Directors
Antelope Valley Resource Conservation District

ATTEST:

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this 10th day of January , 2006, by the following vote:

AYES:

Council Members: Jeffra, Sileo, Visokey, Vice-Mayor Hearns, Mayor Roberts

NOES:

None

ABSENT:

None

ABSTAIN:

None

Frank C. Roberts, Mayor City of Lancaster

ATTEST:

Geri K. Bryan, City Clerk

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, AF the following	PPROVED, AND ADOPTED to vote:	his 20th day of December, 2005, by
AYES:	6	
NOES:	0	
ABSENT:	1	
ABSTAIN:	0	4
		Charperson, Board of Directors Antelope Valley-East Kern Water Agency
ATTEST:		

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA:	Waterworks District # 40 ANTELOPE VALLEY 047.04 5878	rict # 40 ANTEL	OPE VALLEY			
Effective Date: Annexation Number:	July 1, 2006 40-78(4-145) , LAFCO Designation 2004-27	FCO Designatio	n 2004-27			
Waterworks District # 40, Antelope Valley Based on their 2005-06 Tay Sharing Batios	0.006732341					
Dased Off Green Advances	(1) Current	(2) = (1) / Total	(3) Proposed	(4) = (2) * (3) Alloc of	(5) Allocation	(6) = (1) + (5) New
Accnt No. Taxing Agency	Tax Share	Percent	Dist Share	Dist Share	Adjustments	Net Share
LOS ANGELES COUNTY GI	0.442691920	44.2692%	0.006732341	0.002980353	-0.003024290	0.439667630
	0.000116181	0.0116%	0.006732341	0.000000782	0.000000000	0.000116181
	0.029684283	2.9684%	0.006732341	0.000199845	-0.000199845	0.029484438
	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
	0.006410165	0.6410%	0.006732341	0.000043155	0.000000000	0.006410165
	0.001625887	0.1626%	0.006732341	0.000010946	-0.000010946	0.001614941
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002046476	0.2046%	0.006/32341	0.000013//8	-0.000013778	0.002032698
	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
	0.019505127	1.9505%	0.006732341	0.000131315	-0.000131315	0.019373812
EDUCATIONAL REV AUGN		0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.0000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006732341	0.000009694	Exempt	0.001439932
	0.002857797		0.006732341	0.000019240	Exempt	0.002857797
_	0.060669275	ώ ·	0.006732341	0.000408446	Exempt	0.060669275
CO.SCH.SERV.FD LANC/	0.008977427	0.8977%	0.006732341	0.000060439	Exempt	0.008977427
528.07 DEVICIN HOCPU MINOR LANCASIEN 717.02 ANTELOPE VALLEY INION HIGH SCH	0.0006/0363 0.099382585		0.006732341	0.000669077	Exempt	0.099382585
	0.000365094	Ö	0.006732341	0.000002458	Exempt	0.000365094
	0.048689311	4.8689%	0.006732341	0.000327793	Exempt	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006732341	0.000185785	Exempt	0.027595942
047.04 Waterworks Dist# 40 ANTELOPE VALLEY	0.000000000	%0000.0	0.006732341	0.000000000	0.000000000	0.005043548
Total	1.000000000	100.0000%		0.006732341	-0.005043548	1.000000000

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.00000000.
 Must total 100%.
 Weighted average waterworks district share as verified by Auditor.
 Must total share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA: Effective Date:	Waterworks District # 40 - ACO FUND 51.75 5878 July 1, 2006	rict # 40 - ACO	FUND			
Annexation Number:	40-78(4-145) , LAFCO Designation 2004-27	FCO Designatio	on 2004-27			
Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios	0.006867180					
	(1) Current	(2) = (1) / Total	(3) Proposed	(4) = (2) * (3) Alloc of	(5) Allocation	(6) = (1) + (5) New
Accnt No. Taxing Agency	Tax Share	Percent	Dist Share	Dist Share	Adjustments	Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.439667630	43.9668%	0.006867180	0.003019277	-0.003064094	0.436603535
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006867180	0.000000798	0.000000000	0.000116181
_	0.029484438		0.006867180	0.000202475	-0.000202475	0.029281963
-	0.177319872	_	0.006867180	0.001217687	-0.001217687	0.176102184
LACFIRE-FFW	0.006410165		0.006867180	0.000044020	0.000000000	0.006410165
47.04 WATERWORKS DIST #40 - ANTELOPE VALLEY	0.005043548	0.5044%	0.006867180	0.000034635	-0.000034635	0.005008913
53.30 LANCASTER CEMETERY DISTRICT 64 OF ANTELODE VI V MOSO & VECTOR CONTR	0.001614941		0.006867180	0.000011090	-0.000011090	0.001603631
	0.000955749		0.006867180	0.000006563	-0.000006563	0.000949186
	0.067133218		0.006867180	0.000461016	-0.000461016	0.066672202
-	0.019373812		0.006867180	0.000133043	-0.000133043	0.019240768
	0.000000000		0.006867180	0.000000000.0	Exempt	0.000000000
	0.000000000		0.006867180	0.00000000.0	Exempt	0.00000000
	0.001439932	0.1440%	0.006867180	0.000009888	Exempt	0.001439932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006867180	0.000019625	Exempt	0.002857797
529.06 CO SCH SERV ED - I ANCASTER	0.0000669273		0.006867180	0.000061650	Exempt	0.008977427
	0.000870385		0.006867180	0.000005977	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006867180	0.000682478	Exempt	0.099382585
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000365094	0.0365%	0.006867180	0.000002507	Exempt	0.000365094
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048689311	4.8689%	0.006867180	0.000334358	Exempt	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006867180	0.000189506	Exempt	0.027595942
051.75 Waterworks Dist # 40 ACO FUND	0.000000000		0.0000% 0.006867180	0.000000000	0.0000000000	0.005144563
Total	1.000000000	100.000%		0.006867180	-0.005144563	1.000000000

 ⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.00000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.